



GENERAL INFORMATION ON THE FLORIDA UNEMPLOYMENT TAX LAW

UCS-1B
R. 04/03

YOU WILL BE LIABLE FOR UNEMPLOYMENT TAX IN FLORIDA IF YOU MEET ANY ONE OF THE FOLLOWING CRITERIA:

- You paid wages of \$1,500 in any quarter or employed at least one worker for any portion of a day in 20 different weeks in a calendar year. Payments made to corporate officers are wages.
- You are a governmental entity, Indian tribe, or tribal unit.
- You hold a section 501(c)(3) exemption from federal income tax and employ four or more workers for any portion of a day in 20 different weeks in a calendar year.
- You are an agricultural employer with a \$10,000 cash quarterly payroll, or who employs five or more workers for any portion of a day in 20 different weeks in a calendar year.
- You paid \$1,000 cash in a quarter for domestic services in your private home or college club.
- You acquired all or part of the organization, trade, or business; or assets of a liable employer.
- You are liable for federal unemployment taxes.
- You were previously liable for unemployment tax in the state of Florida.

IN ADDITION:

- The Department requires employers to keep true and accurate payroll records.

EXAMPLES OF EXEMPT EMPLOYMENT:

- Employees of a church, or convention or association of churches; or other organizations that are operated, supervised, controlled, or principally supported by a church, or convention or association of churches and are operated primarily for religious purposes.
- Services performed by real estate salespersons, insurance agents and barbers when paid solely by commission.
- Services performed by an individual in the employ of his or her son, daughter, (including step relationships) or spouse, and services performed by a child under 21 in the employ of his or her father or mother.
- Services performed on a fishing vessel of 10 net tons or less registered in the United States.
- Services performed by a sole proprietor or partner.

INFORMATION PRESENTED HERE IS:

- Intended to assist you in meeting your obligations under the Florida Unemployment Tax Law (Chapter 443, Florida Statutes and Chapter 60BB-2, Florida Administrative Code).
- Intended for general information purposes and does not have the effect of law or rules.
- Not intended to cover all phases of the law nor answer specific questions.

THE TAX RATE FOR NEW EMPLOYERS IS .0270 (2.7%) EXCEPT WHEN TAX RATE REDUCTIONS ARE AUTHORIZED BY THE LEGISLATURE.

THE CURRENT TAXABLE WAGE BASE IS \$7,000 PER EMPLOYEE PER YEAR.

**IMPORTANT INFORMATION FOR FLORIDA EMPLOYERS
CORRECT REPORTING MAY SAVE YOU TIME AND MONEY!**

**TIPS TO REMEMBER WHEN COMPLETING
YOUR *EMPLOYER'S QUARTERLY REPORT*
(Form UCT-6) THAT WILL HELP ELIMINATE
THE IMPROPER PAYMENT OF BENEFITS:**

- USE THE CORRECT SOCIAL SECURITY NUMBER FOR EACH EMPLOYEE. Require presentation of social security card when hired.
- Report wages when PAID, NOT when earned.
- Respond promptly to any written inquiry for information on former employees.
- Respond to telephone calls from the Department seeking your assistance.

**FOR REPORTING PURPOSES, "WAGES"
INCLUDE THE FOLLOWING:**

- Commissions, bonuses, and back pay awards
- Severance pay & wages in lieu of notice
- Vacation pay
- Tips & gratuities when a written statement is furnished by the employee and the amount exceeds \$20 in a month.
- "Cafeteria plan" benefits not meeting the IRS criteria for exemption.
- Corporate officers' wages.
- Payment of awards, gifts, and prizes over \$25.
- 401K contribution – the employee contribution is taxable however the employer contribution is not.

If you have unemployment tax questions, please call 1-800-482-8293 or contact your nearest Department of Revenue service center (listed below).

For a written response to your questions, write:

**TAX INFORMATION SERVICES
FLORIDA DEPARTMENT OF REVENUE
1379 BLOUNTSTOWN HWY
TALLAHASSEE FL 32304-2716**

Florida Department of Revenue Service Centers

Alachua Service Center

14107 US Highway 441 Ste 100
Alachua FL 32615-6378
386-418-4444 (ET)

Clearwater Service Center

Arbor Shoreline Office Park
19337 US Highway 19 N Ste 200
Clearwater FL 33764-3149
727-538-7400 (ET)

Cocoa Service Center

2428 Clearlake Rd Bldg M
Cocoa FL 32922-5731
321-504-0950 (ET)

Coral Springs Service Center

Florida Sunrise Tower
3111 N University Dr Ste 501
Coral Springs FL 33065-5096
954-346-3000 (ET)

Daytona Beach Service Center

1821 Business Park Blvd
Daytona Beach FL 32114-1230
386-274-6600 (ET)

Fort Myers Service Center

2295 Victoria Ave Ste 270
Fort Myers FL 33901-3871
239-338-2400 (ET)

Hollywood Service Center

Taft Office Complex
6565 Taft St Ste 300
Hollywood FL 33024-4044
954-967-1000 (ET)

Jacksonville Service Center

921 N Davis St A250
Jacksonville FL 32209-6829
904-359-6070 (ET)

Key West Service Center

3118 Flagler Ave
Key West FL 33040-4698
305-292-6725 (ET)

Lake City Service Center

1401 W US Highway 90 Ste 100
Lake City FL 32055-6123
386-758-0420 (ET)

Lakeland Service Center

230 S Florida Ave Ste 101
Lakeland FL 33801-4625
863-499-2260 (ET)

Leesburg Service Center

1415 S 14th St Ste 103
Leesburg FL 34748-6624
352-315-4470 (ET)

Maitland Service Center

Orlando Executive Center
5420 Diplomat Cir
Orlando FL 32810-5607
407-623-1141 (ET)

Marianna Service Center

4230 Lafayette St Ste D
Marianna FL 32446-8234
850-482-9518 (CT)

Miami Service Center

8175 NW 12th St Ste 119
Miami FL 33126-1831
305-470-5001 (ET)

Naples Service Center

The Wilson Professional Center
3200 Bailey Ln Ste 150
Naples FL 34105-8506
239-436-1050 (ET)

Orlando Service Center

AmSouth Bank Building
5401 S Kirkman Rd 5th Floor
Orlando FL 32819-7911
407-903-7350 (ET)

Panama City Service Center

703 W 15th St Ste A
Panama City FL 32401-2238
850-872-4165 (CT)

Pensacola Service Center

3670C N L St
Pensacola FL 32505-5217
850-595-5170 (CT)

Port Richey Service Center

6709 Ridge Rd Ste 300
Port Richey FL 34668-6842
727-841-4407 (ET)

Port Saint Lucie Service Center

900 E Prima Vista Blvd Ste 300
Port Saint Lucie FL 34952-2363
772-871-7620 (ET)

Sarasota Service Center

Sarasota Main Plaza
1991 Main St Ste 240
Sarasota FL 34236-5934
941-361-6001 (ET)

Tallahassee Service Center

2410 Allen Rd
Tallahassee FL 32312-2603
850-488-9719 (ET)

Tampa Service Center

Ste 100
6302 E Martin Luther King Blvd
Tampa FL 33619-1166
813-744-6582 (ET)

West Palm Beach Service Center

2468 Metrocentre Blvd
West Palm Beach FL 33407-3199
561-640-2800 (ET)

**CT—Central Time
ET—Eastern Time**